

**AMENDMENTS TO THE SPECIFICATION**

In the written description:

Please amend the paragraph at page 4, lines 11-23 of the present specification as follows:

[0008] In Japanese Patent Kokai Publication No. 239068/1997, a three-piece solid golf ball comprising a solid core, an intermediate layer and a cover is disclosed. The core has a center hardness in JIS-C hardness of not more than 75 and a surface hardness in JIS-C hardness of not more than 85, the surface hardness is higher than the center hardness by 8 to 20, ~~an in-te~~ and in the layer hardness in the JIS-C hardness is higher than the surface hardness of the core by not less than 5, a cover hardness in JIS-C hardness is lower than the intermediate layer hardness by not less than 5, and a ratio of the golf ball surface area occupied by the dimple to the total surface area of the golf ball is not less than 62%.

Please amend the paragraph starting at page 7, line 14 and ending at page 8, line 8 of the present specification as follows:

[0016] There have been golf balls obtained by using material having high flexural modulus or high hardness for the intermediate layer as prior art. It is possible in some degree to improve the balance of performances of the golf ball by using a hard intermediate layer in combination with a soft center and a soft cover. However, since the intermediate layer is hard when compared with the center and cover, stress is concentrated on the intermediate layer, and durability of the intermediate layer is degraded. Particularly, when using a harder intermediate layer than the golf ball of Japanese Patent Kokai Publication No. 239068/1997 as described above, the durability is greatly degraded. Therefore, in the present invention, the durability is

sufficiently improved by forming the intermediate layer from a material that is hard and has large elongation. In the present invention, penetration mode, which is not tensile mode, is selected in an impact test, because it is considered that the penetration mode is similar to impact phenomenon when ~~hit~~ hitting the golf ball by a middle iron club to a driver.